



General Assembly

January Session, 2017

Committee Bill No. 6266

LCO No. 4027



Referred to Committee on PUBLIC SAFETY AND SECURITY

Introduced by:
(PS)

**AN ACT CONCERNING BOXING EVENTS AND MIXED MARTIAL
ARTS MATCHES.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. Section 12-541 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2017*):

3 (a) There is hereby imposed a tax of ten per cent of the admission
4 charge to any place of amusement, entertainment or recreation, except
5 that no tax shall be imposed with respect to any admission charge (1)
6 when the admission charge is less than one dollar or, in the case of any
7 motion picture show, when the admission charge is not more than five
8 dollars, (2) when a daily admission charge is imposed which entitles
9 the patron to participate in an athletic or sporting activity, (3) to any
10 event, other than events held at the stadium facility, as defined in
11 section 32-651, if all of the proceeds from the event inure exclusively to
12 an entity which is exempt from federal income tax under the Internal
13 Revenue Code, provided such entity actively engages in and assumes
14 the financial risk associated with the presentation of such event, (4) to
15 any event, other than events held at the stadium facility, as defined in
16 section 32-651, which, in the opinion of the commissioner, is conducted

17 primarily to raise funds for an entity which is exempt from federal
18 income tax under the Internal Revenue Code, provided the
19 commissioner is satisfied that the net profit which inures to such entity
20 from such event will exceed the amount of the admissions tax which,
21 but for this subdivision, would be imposed upon the person making
22 such charge to such event, (5) other than for events held at the stadium
23 facility, as defined in section 32-651, paid by centers of service for
24 elderly persons, as described in subdivision (d) of section 17a-310, (6)
25 to any production featuring live performances by actors or musicians
26 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or
27 any nonprofit theater or playhouse in the state, provided such theater
28 or playhouse possesses evidence confirming exemption from federal
29 tax under Section 501 of the Internal Revenue Code, (7) to any carnival
30 or amusement ride, (8) to any interscholastic athletic event held at the
31 stadium facility, as defined in section 32-651, (9) if the admission
32 charge would have been subject to tax under the provisions of section
33 12-542 of the general statutes, revision of 1958, revised to January 1,
34 1999, (10) to any event at (A) the XL Center in Hartford, or (B) the
35 Webster Bank Arena in Bridgeport, (11) from July 1, 2015, to June 30,
36 2017, to any athletic event presented by a member team of the Atlantic
37 League of Professional Baseball at the Ballpark at Harbor Yard in
38 Bridgeport, (12) to any event presented at the Dunkin' Donuts Park in
39 Hartford, [or] (13) on and after July 1, 2017, to any athletic event
40 presented by a member team of the Atlantic League of Professional
41 Baseball at the New Britain Stadium, or (14) to any professional boxing
42 or mixed martial arts match. On and after July 1, 2000, the tax imposed
43 under this section on any motion picture show shall be eight per cent
44 of the admission charge and, on and after July 1, 2001, the tax imposed
45 on any such motion picture show shall be six per cent of such charge.

46 (b) The tax shall be imposed upon the person making such charge
47 and reimbursement for the tax shall be collected by such person from
48 the purchase. Such reimbursement, termed "tax", shall be paid by the
49 purchaser to the person making the admission charge. Such tax, when
50 added to the admission charge, shall be a debt from the purchaser to

51 the person making the admission charge and shall be recoverable at
52 law. The amount of tax reimbursement, when so collected, shall be
53 deemed to be a special fund in trust for the state of Connecticut.

54 Sec. 2. Section 29-143aa of the general statutes is repealed and the
55 following is substituted in lieu thereof (*Effective October 1, 2017*):

56 (a) Any person, firm or corporation that employs, or contracts with,
57 a person to be a boxer in a boxing match or competitor in a mixed
58 martial arts match conducted pursuant to this chapter shall [be liable
59 for any health care costs incurred by such competitor for the diagnosis,
60 care and treatment of any injury, illness, disease or condition resulting
61 from or caused by such competitor's participation in such match for
62 the duration of such injury, illness, disease or condition] provide
63 health insurance coverage and a death benefit on behalf of such boxer
64 or competitor with respect to each match produced by such person,
65 firm or corporation.

66 (b) Such health insurance coverage shall provide at least twenty
67 thousand dollars of benefits for medical, dental, surgical and hospital
68 expenses resulting from or caused by such boxer's or competitor's
69 participation in such match. Such death benefit shall provide at least
70 fifty thousand dollars to the estate of the boxer or competitor for the
71 death of the boxer or competitor resulting from or caused by such
72 boxer's or competitor's participation in such match.

73 Sec. 3. Section 29-143l of the general statutes is repealed and the
74 following is substituted in lieu thereof (*Effective October 1, 2017*):

75 (a) The commissioner may, in the commissioner's discretion, grant
76 or deny an application for a license to conduct, hold or give any boxing
77 or mixed martial arts match to any person, persons, club, corporation
78 or association. [Before any such license is issued, the applicant shall
79 execute and file with the commissioner a bond in such amount and
80 form and with such surety as is determined by the commissioner,
81 which bond shall be conditioned for the payment of the tax imposed

82 by section 29-143m. Upon the filing and approval of such bond, the
83 commissioner shall issue to such applicant a certificate of such filing
84 and approval. No license shall be issued under this section until such
85 bond is filed.]

86 (b) The commissioner may, in the commissioner's discretion, revoke
87 any license to conduct, hold or give any boxing or mixed martial arts
88 match issued under this section for cause as provided in this chapter or
89 in any regulation adopted under this chapter in accordance with
90 chapter 54.

91 Sec. 4. Sections 29-143m and 29-143n of the general statutes are
92 repealed. (*Effective October 1, 2017*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2017</i>	12-541
Sec. 2	<i>October 1, 2017</i>	29-143aa
Sec. 3	<i>October 1, 2017</i>	29-143l
Sec. 4	<i>October 1, 2017</i>	Repealer section

Statement of Purpose:

To (1) exempt professional boxing and mixed martial arts matches from the admissions tax, (2) require the holders or promoters of boxing and mixed martial arts matches to provide health insurance and death benefits to the competitors, and (3) eliminate the payment of gross receipts tax by such holders and promoters.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. ROSARIO, 128th Dist.; REP. ARCE, 4th Dist.
REP. VAIL, 52nd Dist.; REP. SANTIAGO, 130th Dist.
REP. REYES, 75th Dist.; REP. GRESKO, 121st Dist.

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